IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

FIRST APPEAL No 847 of 2001

with

FIRST APPEAL Nos.2984, 2985, 2986, 3559, 3565, 3588, 3593 and 3604 of 2001

with

CIVIL APPLICATION Nos.2232, 7607, 7608, 7609, 8865, 8870, 8889, 8894 and 8909 of 2001.

For Approval and Signature:

Hon'ble MR.JUSTICE J.N.BHATT
and
Hon'ble MR.JUSTICE AKSHAY H.MEHTA

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : YES

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

MUNICIPAL CORP.OF AHMEDABAD.

Versus

RADHESHYAM MANISHKUMAR

Appearance:

First Appeal No. 847 of 2001

MR MG NAGARKAR for appellant.

MR JA ADESHRA for Respondent No. 1

FA Nos.2984, 2985, 2986 of 2001

MR MG Nagarkar for the appellant.

FA Nos.3559, 3565, 3588, 3593 and 3606 of 2001.
Mr MR Raval for the appellant.
Ms Megha Jani for respondent in FA No.3559/01.
Mr RN Shah for respondent in FA No.3588/01.

CORAM : MR.JUSTICE J.N.BHATT
and
MR.JUSTICE AKSHAY H.MEHTA

Date of decision: 21/02/2002

ORAL JUDGEMENT

(Per : MR.JUSTICE J.N.BHATT)

In this group of nine appeals, common questions about tax on tax while considering the annual letting value as contained in section 2(1-A) of the Bombay Provincial Municipal Corporation Act, 1949 for the purpose of computing gross rateable value of the rented premises for levying property tax by the Corporation, are involved. Therefore, they are being taken up simultaneously and are being disposed of by this common judgment.

Learned advocates appearing for the parties have rightly and jointly submitted that the issue involved in this group of appeals is no longer res integra as it has been covered by a Full Bench decision of this Court in Municipal Corporation of the City of Ahmedabad v. Canera Bank, 1993(1) GLH 180, which has been approved and confirmed by the Hon'ble Apex Court in Canara Bank v. Municipal Corporation of City of Ahmedabad, 1996(7) SCC 298. In view of the said decisions, these appeals are required to be allowed. Accordingly, these appeals are allowed with no order as to costs.

The Civil Applications shall stand disposed of.

(J.N.Bhatt, J.)

(Akshay H. Mehta, J.)
(vjn)